

**1.1 Qualified Opinion**

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The audit of the financial statements of the Uva Wellassa University for the year ended 31 December 2019 comprising the statement of financial position as at 31 December 2019 and the statement of financial performance, statement of changes in equity and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No. 19 of 2018 and section 107(5) of the University Act No.16 of 1978. My comments and observations which I consider should be report to Parliament appear in this report.

In my opinion, except for the effects of the matters described in the Paragraph 1.5 of this report, the accompanying financial statements give a true and fair view of the financial position of the Uva Wellassa University as at 31 December 2019, and of its financial performance and cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

**1.2 Basis for Qualified Opinion**

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My opinion is qualified on the matters described in paragraph 1.5 of this report.

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities, under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

**1.3 Responsibilities of Management and Those Charged with Governance for the Financial Statements**

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Management is responsible for the preparation of financial statements that give a true and fair view in accordance with Sri Lanka Public Sector Accounting Standards and for such internal control as management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Uva Wellassa University's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intend to liquidate the University or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Uva Wellassa University's financial reporting process.

As per Sub-section 16(1) of the National Audit Act No. 19 of 2018, the University is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared.

#### **1.4 Scope of Audit**

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My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the University's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the University to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

The scope of the audit also extended to examine as far as possible and as far as necessary the following;

- Whether the organization, systems, procedures, books, records and other documents have been properly and adequately designed from the point of view of the presentation of information to enable a continuous evaluation of the activities of the University, and whether such systems, procedures, books, records and other documents are in effective operation;
- Whether the University has complied with applicable written law, or other general or special directions issued by the governing body of the University.
- Whether the University has performed according to its powers, functions and duties; and
- Whether the resources of the University had been procured and utilized economically, efficiently and effectively within the time frames and in compliance with the applicable laws.

## **1.5 Financial Statements**

### **1.5.1 Internal Control over the preparation of financial statements**

The entity is required to “devise and maintain” a system of internal accounting controls sufficient to provide reasonable assurance that , transactions are executed in accordance with management’s general or specific authorization, transactions are recorded as necessary to permit preparation of financial statements in conformity with the applicable reporting standards , and to maintain accountability for assets, access to assets is permitted only in accordance with management’s general or specific authorization, and the recorded accountability for assets is compared with the existing assets at reasonable intervals and appropriate action is taken with respect to any differences.

### **1.5.2 Non-compliance with Sri Lanka Public Sector Accounting Standards**

<b>Audit Observation</b>	<b>Comments of the Management</b>	<b>Recommendation</b>
(a) Non-current assets amounting to Rs.365,974,993 had been fully depreciated and they were still in use due to non-review of useful life of assets at each annual reporting date, as per paragraph 65 of Public Sector Accounting Standard 07 of Sri Lanka. The estimation error which has been occurred on that had not been amended in accordance with Sri Lanka Public Sector Accounting Standard 03.	A committee has been appointment the University for revaluation of fixed assets and the relevant process has been started. Action will be taken to revise the assets in accordance with Sri Lanka Public Sector Accounting Standard 03.	Fully depreciated fixed assets should be re value and the value of the assets should be stated in the financial statements.

- (b) A Retired Officer had been filed a case against the University on 04 September 2019 for delay of payment of gratuity and requested surcharge allowance on delay payment of gratuity with Monthly Compensation Allowance (MCA). Although, contingent liabilities, non-identified contractual obligations and details of non-financial disclosers should be disclosed as per Sri Lanka Public Sector Accounting Standards 01 and 08, Regarding above mentioned case had not been disclosed in the financial statements.
- I agree with the observation. However, according to the University Grants Commission Circular No 2019/05, such Retired Officer is not entitled to Monthly Compensation Allowance (MCA) pay along with the gratuity.
- Action should be taken to disclose the contingent liabilities in the financial statements.

### 1.5.3 Accounting Deficiencies

Audit Observation	Comments of the Management	Recommendation
(a) The estimated lifetime of office equipment related to fixed assets had been stated as 03 to 05 years under the accounting policies without any specification. Therefore, it was unable to confirm the accuracy of the depreciation of office equipment.	I agree with the observation and action will be taken to disclose each depreciation periods for each type of assets with notes.	It should be determined separate lifetimes for office equipment & computer software and annual depreciation adjustments should be done-accordingly.
(b) Expected period of future economic benefits or amortization rate of computer software amounting to Rs.4,130,626 which had been stated under intangible assets of the financial statements of the year under review, had not been disclosed under the accounting policies.	I agree with the observation. Action will be taken to disclose the effective lifetime of the software included in Intangible Assets.	The amortization rate for intangible assets should be disclosed in the financial statements.

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| (c) | Although, the value of the closing stock of chemicals and glassware had been Rs.23,337,528 as per the Annual Board of Survey Reports as at 31 December of the year under review. It had been understated by Rs.3,362,594 as Rs.19,974,934.  | I agree with the observation. Action will be taken to correct the stock balances.  | Annual Board of Survey reports should be compared with the stock value included in the financial statements and correct stock value should be included in the financial statements. |
| (d) | Although, the financial statements should be presented in a consistent manner, statements of changes in equity for the year under review had been presented without including specific funds accounts shown in the Statement of changes in equity of the preceding year.  | Due to the changes in accounting policy for the year 2019, accounting policies on government grants and other grants were setout separately. Accordingly, in order to enhance the quality of information presented in the financial statements, the equity & reserves and the information related to the funds were presented separately under note of equity and reserves of the balance sheet. | Financial statements should be presented in a consistent manner.  |
| (e) | Receivable short term course income amounting to Rs.872,000 for the year under review had not been accounted.   | Agree with the Observation. Action will be taken to properly account income collecting from external courses.  | Revenue should be identified correctly and accounted for accordingly.   |
| (f) | According to the financial statements as at 31 December for the year under review, the value of the closing stock of building material and structure maintenance material had been Rs.1,199,787 and as per the annual Board of Survey Reports, value of those items were shown as Rs.579,940. Thus, a difference of Rs.619,844 of was observed. | Relevant reconciliation report for stock account comparison (Stock Control A/C-01-010-26011) is submitted here with.   | Value included in the financial statements should be compared with the board of survey reports and the corrected stock value should be included in the financial statements.        |

## 1.6 Non-compliance with Laws, Rules, Regulations and Management Decisions

Reference to Laws, Rules and Regulations	Non-compliance	Comments of the Management	Recommendation
(a) Financial Regulations of the Democratic Socialist Republic of Sri Lanka.			
(i) Financial Regulation 110	The register for losses had not been maintained.	I agree with the Observation. Action will be taken to prepare and maintain a register for losses in accordance with Financial Regulation 110.	A record of losses should be maintained in accordance with financial regulations.
(ii) Financial Regulation 371	Although, sub-Imprest should be settled immediately after the completion of the purpose for which the imprest was granted, sub-imprest amounting to Rs.5,557,142 granted in 158 instances had been settled after a delayed period from 01 month to 08 months.	Instructions have been given to settle the imprests as soon as when works are completed and reminders were sent to those who have not settled on time.	Action should be taken to settle sub imprests immediately after the completion of the purpose for which is granted.
(iii) Financial Regulation 371 and Public Finance Circular No. 03/2015 and dated 14 July 2015	Although an estimate had been prepared in respective purpose at the time of payment of the sub-imprest, aggregating amount of Rs.2,401,166 had not been spent for particular purposes on 222 occasions and ranging from 25 percent to 100 percent of imprest given.	Instructions have been given for staff to prepare estimates appropriate for the amount required and action will be taken to issue funds in accordance with the correct estimates.	Sub-imprest should not be given for non-specific and unnecessary purpose.

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| (iv) | Financial Regulation<br>381 | A current account had been opened in a government bank on 25 April 2018 for the transactions of Higher Education Extension and Development Program Acceleration Project. (AHEAD Project) without obtaining General Treasury approval in accordance with the Financial Regulations. | The bank account was opened based on the instructions given by the Operational and Monitoring Support Team (OMST) established for the Accelerating Higher Education Expansion and Development (AHEAD) project established under the Ministry of Higher Education with the letter dated 16 April 2018.  | Approval should be obtained in accordance with financial regulations.                      |
| (v)  | Financial Regulation<br>571 | Lapsed deposits amounting to Rs.15,639,426 for the period more than 02 years had not been settled in accordance with the financial regulations.  | Letters were sent to confirm retention balances of suppliers on 27 May 2019, and deposits were released for the responded letters. Further, action has been taken to credit Rs.3,559,545 of non-responding suppliers for the period of year 2008 to year 2016 to the revenue. It had been instructed to prepare semi-annual reports related to these deposits. | Action should be taken to settle lapsed deposits in accordance with financial regulations. |
| (vi) | Financial Regulation<br>880 | Securities had not been obtained in accordance with financial regulations from the officers who are administratively responsible for custody of Public Money or Stores and those who sign cheques.   | Action will be taken to obtain a security deposit from the officers who sign cheques.  | Action should be taken in accordance with financial regulations.                           |

(b) Establishments Code  
of the Democratic  
Socialist Republic of  
Sri Lanka

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Sections 4.2.2, 4.5,4.6  
and 6.3 of Chapter  
XXIV

As at 31 December of the  
year under review, distress  
loan balances and festival  
advance amounting to  
Rs.230,080 which had  
elapsed more than 05  
years, which had elapsed  
more than 05 years had not  
been recovered from 04  
officers those who died and  
left the service.

Action will be taken to  
recover the distress  
loan balance amount  
of Rs.163,500 of a  
deceased officer from  
her provident fund.

Action should be  
taken to recover the  
loan balances as per  
the Establishments  
Code.

Action will be taken to  
recover the distressed  
loan balance of  
Rs.58,330 of resigned  
officer by adding it to  
the bond violation  
amount which should  
be recovered from her.  
Action will be taken to  
recover the festival  
advance of Rs.4,500  
due from another  
officer.

Action will be taken to  
recover the festival  
advance of Rs.3,750  
due from a resigned  
officer at the time of  
payment of the  
Provident Fund.

(c) Establishments Code  
of the University  
Grants Commission  
and Higher Education  
Institutions

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(i) Section 1.6.1 of  
Chapter X and Section  
3 (1) of Chapter XX  
and Public  
Administration  
Circular No. 03/2017  
dated 19 April  
2017

Arrival and departure of  
the academic staff had not  
been recorded and  
confirmed with  
maintaining an attendance  
register or using a  
fingerprint machine, in the  
year under review.

The university system  
does not use an  
attendant register or  
fingerprint machine  
for academic staff  
officers.

Action should be  
taken in accordance  
with the relevant  
circulars.



(ii) Sections 4.1 of Chapter VII	For the period from 01 January 2017 to 31 December 2019, It had been paid allowances for accommodation amounting to Rs.30,011,557 for 390 officers without obtaining approval from the University Grants Commission	Cabinet Memorandum No. 2004 / ED / HE / 45 dated 28 October 2004 for the establishment of the University, stated that fully dormitory facilities should be provided to the students and staff. Accordingly, time to time increases of number of students, academic and non-academic staff, it was impossible to provide houses on a lease basis. Therefore, Housing Committee recommended paying an allowance for accommodation, and it was approved by the 155 <sup>th</sup> council of the university. Accordingly, housing allowance is paid from 01 January 2017 up to now.	The approval should be obtained from University Grants Commission for payment of accommodation allowances.
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(d) Public Finance  
Circular No. 03/2015  
and dated 14 July 2015  
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(i)	An accounting officer may authorize an ad-hoc sub imprest up to a maximum of Rs.100,000 only for staff officer. Contrary to above rule ad-hoc imprests of Rs.1,188,476 had been granted exceeding the above limit in 5 instances during the year under review and prior approval from General Treasury had not been obtained thereon.	Advances had been paid exceeding Rs.100,000 to carry out necessary, identical and special activities related to the University.	Action should be taken in accordance with the circular.
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(ii)	An accounting officer may authorize a petty cash sub imprest up to a maximum of Rs.25,000. Contrary to above rule, a petty	A petty cash sub-imprest amount of Rs.50,000 has been	Action should be taken in accordance with the circular.
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	cash sub-impresst amount of Rs.50,000 had been given to shroff of the University on 01 January 2019	issued to shroff of the University for making some voucher payments without issuing a cheque.	
(iii)	Although, the ad-hoc impressts can be granted only to a staff officer, sub-impressts amount of Rs.4,394,459 had been granted to non-staff grade officers in 204 occasions.	Sub-impressts had been paid to the non-staff grade officers who were permanent in the service of clerk and similar grades. This had been done in order to prevent issuing several sub-impressts to staff officers at the same time for carrying out several specific activities.	Action should be taken in accordance with the circular.
(e)	Circulars of University Grants Commission ----- Circular No.737 and dated 18 August 1998	Although all recovered amounts for bond violations of the lecturers going abroad for study leave should be invested in interest earning investments, Rs.4,049,788 had been deposited in current account of the University as at 31 December of the year under review.	Funds have been used for the essential and emergency recurrent expenditures in the year 2019 in case of non-release of recurrent provisions as scheduled by the General Treasury and action will be taken to invest funds after receiving money for relevant recurrent estimates as scheduled.
(f)	Paragraph No. 8.2.2 of Public Enterprises Circular No. PED/12 and dated 02 June 2003	Without consent of the Minister of Finance, total amount of Rs.23,542,190 held in 05 special funds had been invested in fixed deposits.	Action will be taken to obtain approval regarding investment of these special funds. Action should be taken in accordance with the relevant circular.

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| (g) | State Accounts<br>Circular No. 30/94 and<br>dated 20 April<br>1994                                 | A research institute in The United States had been granted funds amounting to Rs.19,289,996 for the year 2018 and year 2019 for research on “tree growth in the Sinharaja forest” and those funds had been received directly to the university without obtaining through the Department of External Resources.                       | From now on all transactions related to foreign aid will be made with informing the Department of External Resources located in Ministry of Finance and the Ministry of Higher Education in accordance with the Financial Regulations 610 and State Account Circular No.30/94 and dated 20 April 1994. | Action should be taken to obtain all foreign aid and grants through the Department of External Resources.             |
| (h) | Department of<br>Management Audit<br>Circular No. DMA /<br>2009 (2) and dated 01<br>September 2009 | Maintained fixed asset register regarding fixed assets amounting to Rs.3,090,061,214 as at 31 December for the year under review had not been complied with the instructions given by the circulars. Also the value of fixed assets purchased after year 2013 had not been entered to the computer software which is currently used. | Current Fixed Assets register of the University has been handed over to the Government Audit Office on 22 May 2020 and action will be taken to provide the computerized fixed asset register.  | Fixed asset register and the computerized asset report should be maintained in a proper manner and should be updated. |

**2. Financial Review**

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**Financial Results**

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The operating result of the year under review amounted to a deficit of Rs.174,635,769 and the corresponding deficit in the preceding year amounted to Rs.168,999,621. Therefore a deterioration amounting to Rs.5,636,148 of the financial result was observed. The reasons for deterioration had been mainly attributed to the increases of salary and wage expenditures.

### 3. Operating Review

#### 3.1 Management Inefficiencies

<b>Audit Observation</b>	<b>Comments of the Management</b>	<b>Recommendation</b>
Land extent of 30.9667 hectares belonging to the Ministry of Industrial and commerce had been granted to establish of the University as per the Cabinet decision taken on 10 February 2005. Although, 14 years had elapsed as at 31 December of the year under review, It had not been transferred to the University.	The Compensation Committee appointed under Cabinet Memorandum no. CBP/19/0379/110/020 has expedited the acquisition of 30.9667 hectares of land allocated to the University and the Compensation Committee has taken action to remove its temporary occupants those who were obstructing the transfer of the land to the University.	Action should be taken to transfer the ownership of the land to the University.

#### 3.2 Operating Inefficiencies

<b>Audit Observation</b>	<b>Comments of the Management</b>	<b>Recommendation</b>
(a) Without being paid attention on the requirement of purchasing goods and the available stock level of the Stores, goods had been purchased as indicated below.		
385 packets of A3 photocopy papers worth of Rs.354,200 purchased in the year 2015 had not been used over 05 years.	50 packets out of 385 packets of A3 type photocopy paper held on 19 May 2020 which is the audit date have been utilized as on 24 June 2020 and the rest will be utilized as per the requirements of the University	Purchases should be done according to the requirement.
(b) A sum of Rs.22,313,316 had been spent relating for water consumption of the University during the last 04 years because, action had not been taken on using the disposed water to wash vehicles and other maintenance activities.	The Central Engineering Consultancy Bureau (CECB) has been appointed to advice on the treatment and disposal of wastewater, rainwater harvesting and other groundwater sources and also, they have already prepared the tender file.	Action should be taken to purify and use wastewater to reduce the cost of water consumption.

Accordingly, action has been taken to obtain the above water facilities in accordance with the tendering process.

### 3.3 Underutilization of Funds

Audit Observation	Comments of the Management	Recommendation
(a) As at 01 July 2019, provisions had not been made for utilizing money of 08 special funds amounting to Rs.1,080,448 and these funds had been deposited in current accounts over 02 to 12 years. Files had not been maintained for 06 funds.	Action will be taken to invest relevant funds effectively and maintain separate files for all the funds maintained by the University.	Relevant funds should be utilized to achieve their objectives.
(b) Rs.1,211,071 relating to 10 special funds maintained by the University since the year 2007, had been in current accounts without investing.	Action will be taken to establish proper operating arrangements and invest relevant funds for maximum effectiveness.	Relevant funds should be utilized for maximum effectiveness.

### 3.4 Idle or Underutilized Property, Plant and Equipment.

Audit Observation	Comments of the Management	Recommendation
(a) Construction of the Faculty of Technical Studies building, which had been scheduled to commence in year 2017 and to be completed on 29 June 2019, had not been completed as at 31 December of the year under review. Also 06 laboratory equipment amounting to Rs.7,035,190 which had been purchased for incomplete laboratory in the basement of this building, had been stored idle over a year and warranty period of 04 equipments of them amounting to Rs.3,096,490 had expired.	Council of the University granted only to extend 195 days ended in 31 December 2019 of the initial construction period of Technical Faculty building. Further, these laboratory items were purchased as per mutual agreement with construction company they promise to complete and hand over ground floor and basement on or before end of January 2020 which was held 07 <sup>th</sup> progress meeting on 06 December 2019.	Arrangements should be made to complete the construction works on time in accordance with the agreements. And purchases should be made so that equipment can be used effectively.
(b) Agricultural equipment including two tractors, which had been purchased by the Uva Wellassa University for the purpose of deploying students learning activities at a cost of Rs.2,657,499, had not been used for achieving relevant objectives over 03 years.	Arrangements have been made to use in first semester of the year 2020. And 4 wheels tractor will be used for the general administration purpose of the university.	Action should be taken to utilized relevant assets effectively.

### 3.5 Human Recourse Management

----- <b>Audit Observation</b> -----	----- <b>Comments of the Management</b> -----	----- <b>Recommendation</b> -----
<p>(a) As at 31 December for the year under review, there were 43 and 68 vacancies respective permanent academic and non-academic staff of the University and approved temporary academic staff and the actual temporary academic staff were 96 and 73 respectively. Thus, 23 vacancies had not been filled as at 31 December of the year under review.</p>	<p>01. Vacancies relating to academic staff of Faculty of Animal Science &amp; Export Agriculture and Faculty of Applied Sciences have been advertised in newspapers and activities are in progress according to the relevant procedures.</p> <p>02. Newspaper advertisements have been published and applications have been received to fill the vacancies in Faculty of Management and arrangements will be made to conduct relevant interviews.</p> <p>03. In order to fill the vacancies in Faculty of Technical Studies, an interview has been conducted and a lecturer has been recruited and rest of the vacancies have been advertised again in the newspapers. Arrangements will be made to conduct interviews.</p> <p>04. Since the recruitments for the temporary demonstrator posts for the faculties are made on the basis of the current needs of each faculty and then these vacancies are filled on the requests made by the Heads of Departments and Deans of the relevant faculties.</p> <p>05. Most of the vacancies in the administrative staff are filled by the University</p>	<p>Necessary action should be taken to fill the vacancies.</p>

Grants Commission.  
Further, newspaper advertisements have been published for the staff which are recruited by the University.

- (b) From the recruited date to the month of December of the year under review, salaries and allowances amounting to Rs.2,343,438 and expenses for 02 foreign training sessions amounting to Rs.345,017 had been incurred for a trainee technical officer who had been recruited for more than 03 years without getting confirmed educational qualifications and the Department of Examination has stated that above officer had failed G.C.E. (A/L) examination.
- Request has been sent to the Commissioner General of Examinations to confirm her G.C.E. (O/L) and G.C.E. (A/L) examination result. In response to that letter No.11/18/UN/2606 and dated 16.06.2020, Department of Examinations informed that she has faced Advanced Level Examination in Biology stream and has passed the subjects of Physics and Biology and failed Chemistry subject.
- Action should be taken to confirm the examination results relating to the post from those institutions.
- Further, with the approval of the Vice Chancellor, a letter has been given to that officer on 09 September 2020 to give an explanation of this discrepancy of results and this matter has been reported to the Council to be held in month of September 2020.

#### 4 Accountability and good governance

##### Sustainable Development Goals.

Audit Observation	Comments of the Management	Recommendation
<p>According to the United Nations “2030 Agenda” for Sustainable Development, Circular No. NP / SP / SDG / 17 and dated 14 August 2017 issued by the Secretary to the Ministry of National Policies and Economic Affairs, every Government Institution should take action to identify the Sustainable Development Goals. However, according to the circular, no action</p>	<p>Sub-policies are included in the 07 objectives of the Corporate Plan of the Uva Wellassa University and are not mentioned separately. Also, the Sustainable Development Goals are not specified separately.</p>	<p>To comply with Sustainable Development Goals “2030 Agenda”, University should identify the goals required to provide a quality education and should establish relevant performance indicators.</p>

had been taken to identify the sustainable development goals and objectives of the university and to identify the indicators to measure those goals.